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ment for defendants, J. R. Simpson and another, and plaintiff brings error. Reversed.

Jas. G. Martin, of Norfolk, for plaintiff in error.

W. W. Terry, of Norfolk, for defendants in error.

TURNBULL, et al. *v.* BRUNSWICK COUNTY.

March 21, 1918.

[95 S. E. 391.]

Highways (§ 127 (3)*)—Excessive Taxes—Levy.—If a local tax, legal and regular in other respects and designated for a single purpose, is levied in excess of the authorized rate, the tax is not thereby rendered invalid as to the whole amount but only as to the excess, and hence levy of a road tax, exceeding the amount permitted by Code 1904, § 944a, is void only as to the illegal excess, separable without difficulty from the authorized tax.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 672.]

Error to Circuit Court, Brunswick County.

Application by Edward R. Turnbull, Jr., and another for exoneration from payment of a road tax levied by the county of Brunswick. The court ordered that they be exonerated from only a part thereof, and they bring error. Affirmed.

B. A. Lewis, *E. R. Turnbull, Jr.*, and *N. R. Turnbull*, all of Lawrenceville, for plaintiffs in error.

Marvin Smithey, of Lawrenceville, for defendant in error.

DERRICK *v.* COMMONWEALTH.

March 21, 1918.

[95 S. E. 392.]

1. Licenses (§ 5*)—Civil Engineer—Power of Legislature.—The Legislature has power to impose a license tax on the practice of his profession by a civil engineer, upon his acting as a civil engineer, in the business of another as well as in his own business.

[Ed. Note.—For other cases, see 9 Va.-W. Va. Enc. Dig. 310.]

2. Licenses (§ 11 (1)*)—License Tax—Civil Engineering—Statute—"Business."—Acts 1915, c. 148, § 89, providing that any person or firm who shall, for compensation, engage in the business of civil, mining, mechanical or electrical engineering, shall pay a license tax of \$15 per year for the privilege, does not impose a license tax on the mere practice of one's profession as a civil engineer, the mere

*For other cases, see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.